

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**  
**MUNICIPAL YEAR 2017/18**

**COMMITTEE:**

**AUDIT COMMITTEE**

**4<sup>th</sup> September 2017**

<b>Item No. 4</b>
<b>Internal Audit Performance 2017/18</b>

**REPORT OF:-**

**GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES**

Author: Marc Crumbie (Head of Internal Audit & Procurement Delivery Programme)  
(01443) 680779

**1. PURPOSE OF THE REPORT**

1.1 This report provides the performance information in respect of the Internal Audit Service between 1<sup>st</sup> April 2017 and 23<sup>rd</sup> August 2017.

**2. RECOMMENDATIONS**

It is recommended that Members:

- 2.1 Review the information contained within the report and identify whether there are any areas where specific issues are of concern.
- 2.2 Consider what comments and recommendations, if any, they wish to make.

**3. BACKGROUND**

- 3.1 The Audit Committee Terms of Reference (Point F) requires it *'To receive reports on the performance of the Internal Audit Service throughout the year particularly in relation to matters of financial probity and corporate governance'*.
- 3.2 In line with this requirement Appendix 1 sets out the 2017/18 Internal Audit Plan and includes the status of each audit, the quarter in which the audit is/was planned to commence and incorporates the detailed performance information for each audit.
- 3.3 The Internal Audit Plan for 2017/18 includes 90 individual audit assignments. As at 23<sup>rd</sup> August 2017, 24% of the Audit Plan had been completed to report

stage. The detailed breakdown of the status of each review is provided in **Appendix 1** and is summarised as follows:

<b>Status</b>	<b>No. Of Audits</b>
Final Reports Issued	3
Draft Reports Issued	19
Fieldwork Complete	2
Audits In Progress	8
Audits Not Yet Started ('Planned')	58
<b>Total:</b>	<b>90</b>

3.4 **Appendix 2** provides a summary of the status of all recommendations made by the Internal Audit Service, grouped under the relevant service of the Council. A verbal update in respect of the status of the outstanding recommendations shown in Appendix 2 will be provided at the meeting.

**4. SUMMARY**

4.1 Monitoring the performance of Internal Audit is a key responsibility for Audit Committee. This report provides Audit Committee with detailed information with which the performance of the Service can be reviewed and scrutinised.

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**LOCAL GOVERNMENT ACT, 1972**

**as amended by**

**THE ACCESS TO INFORMATION ACT, 1985**

**RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**LIST OF BACKGROUND PAPERS**

**AUDIT COMMITTEE**

**4<sup>th</sup> September 2017**

**Report of the Group Director, Corporate & Frontline Services**

Author: Marc Crumby (Head of Internal Audit & Procurement Delivery Programme)

**Item**

**File Ref:**

4. Internal Audit Performance 2017/18 IA / MC

Contact Officer: Marc Crumby  
Head of Internal Audit & Procurement Delivery Programme  
Bronwydd House  
Porth  
CF39 9DL  
Tel. No. (01443) 680779



**Appendix 1 - Monitoring the Internal Audit Plan 2017/18**

	<b>PRIORITY</b>	<b>PLANNED QTR</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report Issued</b>	<b>End of Fieldwork to Issue Draft Report (Days)</b>	<b>Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Final Report</b>	<b>Management response to issuing final report</b>
<b>CHIEF EXECUTIVE</b>											
<b>CABINET OFFICE &amp; PUBLIC RELATIONS</b>											
<b>THEATRES</b>	Medium	QTR 2	In Progress				0		0		0
<b>HUMAN RESOURCES</b>											
<b>SICKNESS ABSENCE MANAGEMENT</b>	High	QTR 3	Planned				0		0		0
<b>LEGAL AND DEMOCRATIC SERVICES</b>											
<b>CORPORATE GOVERNANCE UNIT</b>	Medium	QTR 2	Planned				0		0		0
<b>REGENERATION &amp; PLANNING</b>											
<b>WELSH CHURCH ACT FUND</b>	Medium	QTR 2	Planned				0		0		0
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>											
<b>ADULT SERVICES</b>											
<b>SUPPORT AT HOME</b>	High	QTR 3	Planned				0		0		0
<b>COMMUNITY CARE</b>											
<b>VISION PRODUCTS</b>	Medium	QTR 1	In Progress	26/06/2017			0		0		0
<b>THE PANEL PROCESS</b>	High	QTR 4	Planned				0		0		0
<b>MASH - ADULTSERVICES</b>	High	QTR 4	Planned				0		0		0
<b>DIRECT SERVICES, BUSINESS &amp; HOUSING</b>											
<b>DEFERRED PAYMENTS</b>	High	QTR 2	Planned				0		0		0
<b>CHILDREN'S SERVICES</b>											

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>MASH - CHILDREN'S SERVICES</b>	High	QTR 1	In Progress	18/07/2017			0		0		0
<b>CHILDREN'S SERVICES - REVISED OPERATING MODEL</b>	High	QTR 1	Draft Report Issued	05/05/2017	14/06/2017	16/06/2017	2		0		0
<b>ADOPTION SUPPORT PAYMENTS</b>	High	QTR 3	Planned				0		0		0
<b>AFTERCARE 16+ PAYMENTS</b>	Medium	QTR 2	Planned				0		0		0
<b>CONTRACT MANAGEMENT</b>	High	QTR 2	Planned				0		0		0
<b>PUBLIC HEALTH AND PROTECTION</b>											
<b>LLWYDGOED CREMATORIUM</b>	Low	QTR 2	Draft Report Issued	27/07/2017	02/08/2017	02/08/2017	0		0		0
<b>BEREAVEMENT SERVICES SELF ASSESSMENT REPORT</b>	Low	QTR 2	Planned				0		0		0
<b>TACKLING POVERTY</b>	High	QTR 3	Planned				0		0		0
<b>SINGLE POINT OF ACCESS</b>	High	QTR 2	Planned				0		0		0
<b>LEISURE SERVICES REVIEW</b>	Medium	QTR 1	Draft Report Issued	22/05/2017	26/07/2017	02/08/2017	7		0		0
<b>CORPORATE &amp; FRONTLINE SERVICES</b>											
<b>CORPORATE ESTATES &amp; PROCUREMENT</b>											
<b>ORGANISED CRIME PROCUREMENT REVIEW</b>	High	QTR 4	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>OPERATIONAL PROCUREMENT</b>	High	QTR 3	Planned				0		0		0
<b>FINANCIAL SERVICES</b>											
<b>BUDGETARY CONTROL</b>	High	QTR 2	Planned				0		0		0
<b>GENERAL LEDGER &amp; ACCOUNTING</b>	Low	QTR 3	Planned				0		0		0
<b>TAXATION</b>	High	QTR 3	Planned				0		0		0
<b>CAPITAL ACCOUNTING &amp; ASSET REGISTER</b>	Medium	QTR 3	Planned				0		0		0
<b>TREASURY MANAGEMENT</b>	High	QTR 3	Planned				0		0		0
<b>PAYROLL</b>	Medium	QTR 1	Draft Report Issued	01/04/2017	15/05/2017	22/05/2017	7		0		0
<b>CREDITORS</b>	Medium	QTR 3	Planned				0		0		0
<b>PENSIONS</b>	Medium	QTR 3	Planned				0		0		0
<b>INCOME, DEBTORS &amp; DEBT RECOVERY</b>	Medium	QTR 3	Planned				0		0		0
<b>HOUSING BENEFITS</b>	Medium	QTR 3	Planned				0		0		0
<b>COUNCIL TAX</b>	Medium	QTR 3	Planned				0		0		0
<b>NON DOMESTIC RATES</b>	Medium	QTR 3	Planned				0		0		0
<b>ADMINISTRATION OF TRUST FUNDS</b>	Low	QTR 3	Planned				0		0		0
<b>HIGHWAYS &amp; STREETCARE</b>											
<b>HIGHWAYS</b>	High	QTR 2	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>WASTE SERVICES</b>	High	QTR 2	Planned				0		0		0
<b>FLEET MANAGEMENT AND MAINTENANCE</b>	High	QTR 2	Planned				0		0		0
<b>IT</b>											
<b>DISASTER RECOVERY (carried forward from 2016/17)</b>	High	QTR 1	In Progress	20/02/2017			0		0		0
<b>EDUCATION &amp; LIFELONG LEARNING</b>											
<b>ACCESS &amp; ENGAGEMENT &amp; INCLUSION</b>											
<b>EDUCATION OTHER THAN AT SCHOOL</b>	High	QTR 3	Planned				0		0		0
<b>ALTERNATIVE PROVISION REFERRALS</b>	High	QTR 3	Planned				0		0		0
<b>PRIMARY SCHOOLS</b>											
<b>ABERDARE TOWN CHURCH IN WALES PRIMARY</b>	Medium	QTR 1	Draft Report Issued	26/04/2017	26/05/2017	19/07/2017	54		0		0
<b>BODRINGALLT PRIMARY SCHOOL</b>	Medium	QTR 3	In Progress				0		0		0
<b>BRYNNAU PRIMARY</b>	Medium	QTR 1	Draft Report Issued	19/06/2017	20/06/2017	30/06/2017	10		0		0
<b>GLENBOI PRIMARY</b>	Medium	QTR 2	Draft Report Issued	10/07/2017	14/07/2017	03/08/2017	20		0		0
<b>GWAUNMEISGYN PRIMARY</b>	Medium	QTR 1	Draft Report Issued	10/05/2017	26/05/2017	21/07/2017	56		0		0

	<b>PRIORITY</b>	<b>PLANNED QTR</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report Issued</b>	<b>End of Fieldwork to Issue Draft Report (Days)</b>	<b>Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Final Report</b>	<b>Management response to issuing final report</b>
<b>GWAUNCELYN PRIMARY SCHOOL</b>	Medium	QTR 3	Planned				0		0		0
<b>HENDREFORGAN PRIMARY</b>	Medium	QTR 1	Draft Report Issued	15/05/2017	26/05/2017	20/07/2017	55		0		0
<b>LLANHARI PRIMARY</b>	Medium	QTR 1	Draft Report Issued	01/07/2017	03/07/2017	11/08/2017	39		0		0
<b>LLWYNCELYN INFANTS</b>	Medium	QTR 1	Draft Report Issued	17/05/2017	26/05/2017	19/07/2017	54		0		0
<b>LLANILLTUD FAERDREF PRIMARY SCHOOL</b>	Medium	QTR 3	In Progress				0		0		0
<b>LLWYNYPIA PRIMARY SCHOOL</b>	Medium	QTR 3	Planned				0		0		0
<b>OAKLANDS PRIMARY</b>	Medium	QTR 3	Planned				0		0		0
<b>PENPYCH COMMUNITY PRIMARY</b>	Medium	QTR 1	Final Report Issued	24/05/2017	25/05/2017	29/06/2017	35	18/07/2017	19	21/07/2017	3
<b>PENRHYS PRIMARY</b>	Medium	QTR 2	Draft Report Issued	17/07/2017	20/07/2017	07/08/2017	18		0		0
<b>SS GABRIEL &amp; RAPHAEL PRIMARY</b>	Medium	QTR 1	Final Report Issued	02/05/2017	04/05/2017	23/05/2017	19	21/07/2017	59	26/07/2017	5
<b>TONYPANDY PRIMARY</b>	Medium	QTR 2	Planned				0		0		0
<b>TRALLWNG INFANTS</b>	Medium	QTR 1	Draft Report	20/06/2017	21/06/2017	11/08/2017	51		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
			Issued								
TREF Y RHYG PRIMARY	Medium	QTR 1	Draft Report Issued	06/06/2017	07/06/2017	22/06/2017	15		0		0
TREORCHY PRIMARY	Medium	QTR 1	Final Report Issued	10/05/2017	11/05/2017	02/06/2017	22	20/07/2017	48	21/07/2017	1
TREROBART PRIMARY	Medium	QTR 2	Draft Report Issued	04/07/2017	06/07/2017	11/08/2017	36		0		0
TYLORSTOWN PRIMARY SCHOOL	Medium	QTR 4	Planned				0		0		0
YNYSBOETH PRIMARY	Medium	QTR 3	Planned				0		0		0
YGG LLWYNCELYN	Medium	QTR 4	Planned				0		0		0
PRIMARY SCHOOL SELF ASSESSMENT	Medium	QTR 4	Planned				0		0		0
<b>MIDDLE SCHOOLS</b>											
YSGOL LLANHARI	High	QTR 3	Planned				0		0		0
<b>SECONDARY SCHOOLS</b>											
YSGOL GYFUN GARTH OLWG	High	QTR 1	Fieldwork Complete	12/06/2017	16/06/2017		0		0		0
Y PANT COMPREHENSIVE SCHOOL	High	QTR 1	Draft Report Issued	05/06/2017	07/07/2017	02/08/2017	26		0		0
HAWTHORN HIGH SCHOOL	High	QTR 1	Fieldwork Complete	15/05/2017	19/05/2017		0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>CARDINAL NEWMAN RC COMPREHENSIVE</b>	High	QTR 4	Planned				0		0		0
<b>YG RHYDYWAUN</b>	Medium	QTR 3	Planned				0		0		0
<b>ST JOHN BAPTIST CIW HIGH SCHOOL</b>	Medium	QTR 4	Planned				0		0		0
<b>BRYNCELYNNOG COMPREHENSIVE SCHOOL</b>	Medium	QTR 3	Planned				0		0		0
<b>S.E.N. SCHOOLS</b>											
<b>YSGOL HEN FELIN</b>	High	QTR 1	Draft Report Issued	27/04/2017	31/05/2017	02/06/2017	2		0		0
<b>PARK LANE SPECIAL SCHOOL</b>	Medium	QTR 1	Draft Report Issued	20/06/2017	23/06/2017	29/06/2017	6		0		0
<b>YSGOL TY COCH</b>	Medium	QTR 1	Draft Report Issued	08/05/2017	06/06/2017	23/06/2017	17		0		0
<b>SCHOOLS &amp; COMMUNITY</b>											
<b>DCELLS</b>	High	QTR 3	Planned				0		0		0
<b>POST 16 GRANT</b>	High	QTR 4	Planned				0		0		0
<b>SAFEGUARDING ARRANGEMENTS</b>	High	QTR 2	In Progress	21/06/2017			0		0		0
<b>LIBRARY SERVICE</b>	Medium	QTR 4	Planned				0		0		0
<b>WHOLE AUTHORITY ARRANGEMENTS</b>											
<b>PERFORMANCE INDICATORS</b>	High	QTR 2	In Progress	05/07/2017			0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>OPERATIONAL RISK MANAGEMENT</b>	High	QTR 4	Planned				0		0		0
<b>ANTI-FRAUD, BRIBERY &amp; CORRUPTION</b>	High	QTR 3	Planned				0		0		0
<b>AMGEN</b>											
<b>AMGEN - PAYROLL</b>	Medium	QTR 3	Planned				0		0		0
<b>AMGEN - DEBTORS</b>	Medium	QTR 3	Planned				0		0		0
<b>AMGEN - CREDITORS</b>	Medium	QTR 3	Planned				0		0		0
<b>AMGEN - GENERAL LEDGER</b>	Low	QTR 3	Planned				0		0		0
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b>											
<b>CSC - PAYROLL</b>	Medium	QTR 3	Planned				0		0		0
<b>CSC - DEBTORS</b>	Medium	QTR 3	Planned				0		0		0
<b>CSC - CREDITORS</b>	Medium	QTR 3	Planned				0		0		0
<b>CSC - GENERAL LEDGER</b>	Low	QTR 3	Planned				0		0		0

## Appendix 2 - The Status of Recommendations

### CHIEF EXECUTIVE

Number of HIGH Recs	STATUS		
11	Implemented	Overdue / Outstanding	Target Date in the Future
	11	0	0
Number of MEDIUM Recs	STATUS		
54	Implemented	Overdue / Outstanding	Target Date in the Future
	51	0	3
Number of LOW Recs	STATUS		
46	Implemented	Overdue / Outstanding	Target Date in the Future
	45	1	0

### COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
13	Implemented	Overdue / Outstanding	Target Date in the Future
	6	0	7
Number of MEDIUM Recs	STATUS		
107	Implemented	Overdue / Outstanding	Target Date in the Future
	84	16	7
Number of LOW Recs	STATUS		
72	Implemented	Overdue / Outstanding	Target Date in the Future
	68	3	1

### CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
26	Implemented	Overdue / Outstanding	Target Date in the Future
	22	1	3
Number of MEDIUM Recs	STATUS		
85	Implemented	Overdue / Outstanding	Target Date in the Future
	78	4	3
Number of LOW	STATUS		

<b>Recs</b>			
36	Implemented	Overdue / Outstanding	Target Date in the Future
	34	2	0

**EDUCATION & LIFELONG LEARNING**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
120	Implemented	Overdue / Outstanding	Target Date in the Future
	102	9	9
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
470	Implemented	Overdue / Outstanding	Target Date in the Future
	446	19	5
<b>Number of LOW Recs</b>	<b>STATUS</b>		
446	Implemented	Overdue / Outstanding	Target Date in the Future
	428	9	9

**WHOLE AUTHORITY ARRANGEMENTS**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	3	2	0
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
8	Implemented	Overdue / Outstanding	Target Date in the Future
	3	5	0
<b>Number of LOW Recs</b>	<b>STATUS</b>		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0